



2012

Lane County Department of
Assessment and Taxation is located
at : 125 E 8th Avenue
Eugene, OR 97401

Regular public service hours:
10:00am - 3:00pm
Monday through Thursday
Closed Fridays

Extended hours on these dates:
October 23, 24, 25, 26
November 13, 14, 15
9:00am - 4:00pm

We are closed Monday, Nov. 12th
to observe Veterans Day

Public information phone line:
(541) 682-4321

Our website:
www.lanecounty.org/at

Tax payments are accepted at the
following Lane County white drop
boxes, Friday, November 9 through
midnight Thursday, November 15:

- East side of Pearl Street
between 7th & 8th Avenues
- Sheldon Library at Sheldon Plaza
- Bethel Library at Echo Hollow
Plaza
- Amazon Pool at 2600 Hilyard
Street
- Springfield, between 5th & 6th on
A Street
- Junction City Public Library, 726
Greenwood Street
- Cottage Grove Community Cen-
ter, 700 E. Gibbs Street
- Florence Police Department, 900
Greenwood Street

Have more questions? Scan here:



Property Tax Payments due November 15, 2012

Payments can be made using MasterCard, VISA or e-check only through our website (not in person, via mail or over the phone) at www.lanecounty.org/at. A bank processing fee will be assessed to the taxpayer making on-line payments. Lane County does not retain any portion of the fee.

Full payments made by November 15 will receive a 3% discount. To obtain a 2% discount, at least two-thirds must be paid. At least one-third must be paid in order to avoid accruing interest. The trimester due dates are November 15, 2012, February 15, 2013 and May 15, 2013.

If mailing your payment, the postmark date must be on or before November 15th. Please note that mail deposited with post offices in outlying areas may not be post-marked the same day.

Any reference to a mortgage company on your statement is due solely to information received from that mortgage company. Please contact them directly with any questions about whether and when they'll be paying your taxes.

Lane County utilizes US Bank's Lockbox Service to streamline our payment processing time. This allows us to update your account to reflect payment as quickly as possible. The service is available only for payments mailed in the return envelopes included with the tax statement and only through November 15.

After November 15, please remit all payments directly to:

Lane County Assessment and Taxation
125 E. 8th Avenue, Eugene, OR 97401

If using your own financial institution's bill pay service, be sure to allow sufficient time for that institution to submit payment on or before November 15th.

**Please make checks payable to:
Lane County Tax Collector**

The Real Estate Market and Property Taxes

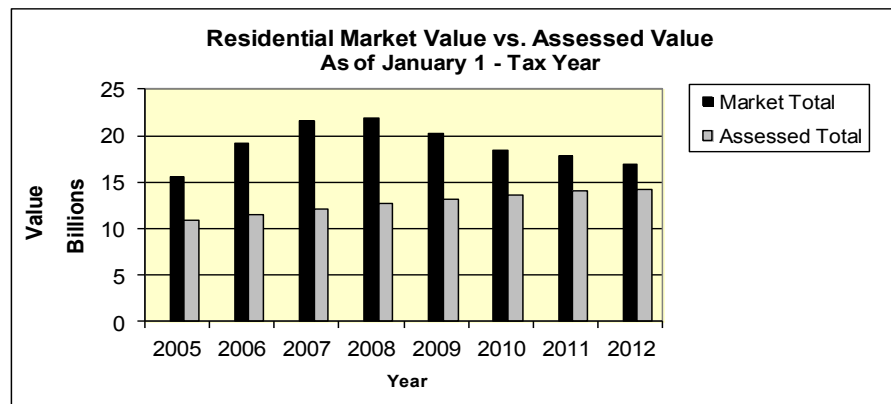
The tax statement shows the real market value of your property as of January 1, 2012 based on the 2011 real estate market. Any changes to the market since January 2012 will be reflected on the 2013 tax statement. The statement shows your property's taxable value, which is the lower Measure 50 assessed value minus any exemptions. On average, residential properties are paying tax on an assessed value that is 86% of its market value. (See graphic below)

A typical home saw a 6.5% decline in market value. Changes to an individual home's value may be different. Changes are based on sales that occurred in your neighborhood, a reappraisal of your area or a physical inspection of your property.

Oregon does not reset property values or recalculate tax at time of sale or refinance. Tax amounts are set only once a year at the time of certification in early October.

Oregon's Constitution limits taxes to no more than \$10 per \$1,000 of market value for general government services and no more than \$5 per \$1,000 of market value for education services. Bonds are exempt from this limit. Each local government has a permanent tax rate that cannot be increased or exceeded. Your statement itemizes the tax for each district that serves your property.

Oregon's Constitution also limits the growth of a property's maximum assessed value to 3% per year. However, greater increases are allowed when changes occur to properties such as new construction, subdivisions, loss of special assessments or exemptions. Other factors that increase taxes are voter approved measures such as bonds, local option levies or the formation of new tax districts.



Where does your property tax dollar go?



47% School Districts
34% Local Cities
9% Lane County
4% Fire Districts
6% Others including: Library,
Parks, Water & Urban Renewal

Deferrals/Exemptions

The following are available to qualifying taxpayers:

- **Veterans Exemption** - If you are a veteran and 40% or more disabled, or the surviving spouse/registered domestic partner of a veteran, you may be entitled to exempt a portion of your property's assessed value from taxation. The regular time to apply is between January 1 and April 1. However, certified disabled veterans may apply within six months of receipt of decision letter from Veterans' Affairs. Surviving spouses/registered domestic partners may apply anytime during the current tax year if the veteran was deceased in the previous tax year.
- **Disabled Citizens or Senior Citizens** may be eligible to defer payment of property taxes on their home. Applications are accepted between January 1 and April 15. The Oregon Legislature made extensive changes to who qualifies for this property tax deferral program. For a summary of the changes see: www.oregon.gov/DOR/SCD/changes-impacting-deferral.shtml. For more information or to obtain an application please contact our office.

Appealing your Real Market Value

It is the taxpayers responsibility to audit the tax statement for accuracy. If you believe your property's market value is incorrect please contact our office. You have the right to appeal to the Board of Property Tax Appeals through the County Clerk's Office, Deeds and Records Division.

The Board has the authority to reduce market value when sufficient evidence is provided that shows the Real Market Value (RMV) of your property was different on **January 1, 2012** than what is on your tax statement. If your RMV is still higher than your Assessed Value (AV), your tax payment will likely remain the same. A reduction to your value does not always result in a refund. The Board cannot grant reductions to your tax amount, they can only review your property's value.

All appeals must be filed with Lane County Deeds and Records office by **December 31, 2012**. The fee for filing an appeal is \$35.00 per account appealed. For more information and appeal forms visit: www.lanecounty.org/appeals.

Values by Property Type

There are over 175,750 taxable properties in Lane County with a combined Real Market Value of \$44.8 billion. The overall market value dropped 3.8% from 2011 to 2012. The Taxable Value of the county is \$27.2 Billion. The Taxable Value increased 2% from 2011 to 2012.

Taxable properties consist of: 66% Residential/Tract; 12% Commercial; 7% Industrial; 5% Farm/Forest; 5% Multi-Family; 5% Business Personal Property, Utilities and Other.

2012 Property Tax Changes

New Voter Approved Tax Levies:

- Goshen Rural Fire Protection District passed a new 10 year local option levy to allow for the updating or replacement of aging apparatus. The rate will be \$0.50 per \$1,000 in assessed value.
- Junction City Rural Fire Protection District passed a new 5 year local option levy that will allow the district to continue to operate at the present level of fire protection and emergency medical services. The rate will be \$0.60 per \$1,000 in assessed value.

Voter Approved Levy Renewals:

- Western Lane Ambulance District passed a 5 year local option levy for emergency medical services. The rate increased to \$0.45 per \$1,000 from \$0.25 per 1,000 under the previous levy.
- Dexter Rural Fire Protection District passed a 5 year local option levy for district improvements such as the replacement of a 32-year old water tanker, other vehicles, safety equipment and operating expenses. The rate decreased to \$0.50 per \$1,000 from \$1.00 per 1,000 under the previous levy.

Manufactured Structures

For those manufactured structures taxable as personal property, if the assessed value is less than \$15,500 this year, the law requires the taxes be cancelled. The \$6.00 MS Park Community Relations fee may still apply. Please note that the law looks at the cumulative total of all manufactured structures under a single ownership.

PLEASE NOTE: Manufactured structure titling and trip permits are now handled by Lane County Public Works at the new Customer Service Center at 3050 N. Delta Hwy in Eugene. For more information please call 541-682-6961. Forms can be obtained at www.lanecounty.org/departments/pw.

Business Personal Property

Each business must file a personal property return with the assessor by March 1st to avoid penalties. Forms are available at www.oregon.gov/DOR/PTD/propform.shtml.

Industrial Property

New for 2012 - All Oregon counties will have separate accounts for Machinery and Equipment (M&E) due to SB 1529. Also, in accordance with this law change, M&E is no longer a part of the changed property ratio (CPR) calculation for industrial properties. ORS 308.209(1)(b) requires each company to file an annual return listing all M&E with the assessor by March 1st to avoid penalties. This is known as the Confidential Real Property Return. For more information please contact our office.